

# United States District Court

FOR THE  
NORTHERN DISTRICT OF CALIFORNIA

VENUE: SAN FRANCISCO

**CR10**

**0146**

UNITED STATES OF AMERICA,

V.

**[REDACTED]**

**FILED**  
2010 MAR -2 P 2:35  
RICHARD W. WIEKING  
CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
**VRW**

CHRISTINE REYES,

DEFENDANT(S).

## INDICTMENT

26 U.S.C. § 7201 - Tax Evasion (4 counts)

A true bill.

*[Signature]*  
Foreman

Filed in open court this 2<sup>nd</sup> day of

March 2010

*[Signature]*  
Clerk

**BETTY P. LEE**

*[Signature]*

Bail, \$

**EDWARD M. CHEN**  
UNITED STATES MAGISTRATE JUDGE

*[Handwritten mark]*

# United States District Court

FOR THE  
NORTHERN DISTRICT OF CALIFORNIA

VENUE: SAN FRANCISCO

**CR 10 0146**  
UNITED STATES OF AMERICA,

V.

**VRW**

FILED  
2010 MAR -2 P 2:38  
RICHARD W. WIEKING  
CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

MARIA VIRGINIA REYES,

DEFENDANT(S).

## INDICTMENT

26 U.S.C. § 7201 - Tax Evasion (5 counts)

A true bill.

Foreman

Filed in open court this 2<sup>nd</sup> day of

March 2010

**BETTY P. LEE**

Clerk

Bail, \$

**EDWARD M. CHEN**  
UNITED STATES MAGISTRATE JUDGE

AO 257 (Rev. 6/78)

**DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURT**BY: ☐ COMPLAINT ☐ INFORMATION ☒ INDICTMENT  
☐ SUPERSEDING**OFFENSE CHARGED**26 U.S.C. § 7201- Tax Evasion  
(5 counts)☐ Petty  
☐ Minor  
☐ Misdemeanor  
☒ Felony**PENALTY:**26 U.S.C. § 7201- 5 yrs prison; \$250,000 fine; 3 years  
Supervised Release; \$100 assessmentName of District Court, and/or Judge/Magistrate Location  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO**DEFENDANT - U.S.**

MARIA VIRGINIA REYES

DISTRICT COURT NUMBER

**VRW****CR 10****0146****PROCEEDING**

Name of Complainant Agency, or Person (&amp; Title, if any)

INTERNAL REVENUE SERVICE

☐ person is awaiting trial in another Federal or State  
Court, give name of court☐ this person/proceeding is transferred from another  
district per (circle one) FRCrP 20, 21 or 40. Show  
District☐ this is a reprosecution of  
charges previously dismissed  
which were dismissed on  
motion of:☐ U.S. Att'y ☐ Defense☐ this prosecution relates to a  
pending case involving this same  
defendant☐ prior proceedings or appearance(s)  
before U.S. Magistrate regarding  
this defendant were recorded underSHOW  
DOCKET NO.MAGISTRATE  
CASE NO.Name and Office of Person  
Furnishing Information on JOSEPH P. RUSSONIELLO  
THIS FORM☒ U.S. Att'y ☐ Other U.S. AgencyName of Asst. U.S. Att'y  
(if assigned) THOMAS MOORE, AUSA, TAX DIV.**DEFENDANT****IS NOT IN CUSTODY**1) ☒ Has not been arrested, pending outcome this proceeding.  
If not detained give date any prior summons  
was served on above charges2) ☐ Is a Fugitive3) ☐ Is on Bail or Release from (show District)

NORTHERN DISTRICT OF CALIFORNIA

**IS IN CUSTODY**4) ☐ On this charge5) ☐ On another conviction6) ☐ Awaiting trial on other  
charges☐ Fed'l ☐ State

If answer to (6) is "Yes", show name of institution

Has detainer  
been filed? ☐ Yes  
☒ NoIf "Yes"  
give date  
filed**DATE OF  
ARREST**

Month/Day/Year

Or... if Arresting Agency &amp; Warrant were not

**DATE TRANSFERRED  
TO U.S. CUSTODY**

Month/Day/Year

☐ This report amends AO 257 previously submitted**ADDITIONAL INFORMATION OR COMMENTS****PROCESS:**☐ SUMMONS ☐ NO PROCESS\*☒ WARRANT

Bail Amount: \$25,000

If Summons, complete following:

☐ Arraignment ☐ Initial Appearance

Defendant Address:

\*Where defendant previously apprehended on complaint, no new summons  
or warrant needed, since Magistrate has scheduled arraignment

Date/Time:

Before Judge:

Comments:

AO 257 (Rev. 6/78)

**DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURT**BY: ☐ COMPLAINT ☐ INFORMATION ☒ INDICTMENT  
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SAN FRANCISCO**DEFENDANT - U.S.**

CHRISTINE REYES

DISTRICT COURT NUMBER

**VRW****CR10****0146****DEFENDANT****IS NOT IN CUSTODY**

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- Is a Fugitive

- 3)
- ☐
- Is on Bail or Release from (show District)

NORTHERN DISTRICT OF CALIFORNIA

**FILED**  
MAR - 2 2010**IS IN CUSTODY**

- 4)
- ☐
- On this charge

- 5)
- ☐
- On another conviction

- 6)
- ☐
- Awaiting trial on other charges

☐ Fed'l ☐ State

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RICHARD W. WIEKING  
CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIAHas detainer  
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☒ NoIf "Yes"  
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**DATE TRANSFERRED  
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☐ person is awaiting trial in another Federal or State  
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DOCKET NO.MAGISTRATE  
CASE NO.

Name and Office of Person

Furnishing Information on JOSEPH P. RUSSONIELLO  
THIS FORM☒ U.S. Att'y ☐ Other U.S. AgencyName of Asst. U.S. Att'y  
(if assigned)

THOMAS MOORE, AUSA, TAX DIV.

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Defendant Address:

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Date/Time:

Before Judge:

Comments:

JOSEPH P. RUSSONIELLO (CABN 44332)  
United States Attorney

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RICHARD W. WIEKING  
CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

VRW

UNITED STATES OF AMERICA,

Plaintiff,

v.

MARIA VIRGINIA REYES and  
CHRISTINE REYES,

Defendants.

CR10

0146

VIOLATIONS:  
26 U.S.C. § 7201 – Tax Evasion (9 Counts)

SAN FRANCISCO VENUE

INDICTMENT

The Grand Jury Charges:

COUNT ONE: (26 U.S.C. § 7201 - Tax Evasion)

On or about April 15, 2004, in the Northern District of California, the defendant,

MARIA VIRGINIA REYES,

then a resident of Menlo Park, California, did willfully attempt to evade and defeat a large part of the income tax due and owing by her to the United States of America for the calendar year 2003, by preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent joint U.S. Individual Income Tax Return, Form 1040, on behalf of herself and her spouse, which was filed with the Internal Revenue Service. In that false income tax return, she stated that their joint taxable income for the calendar year was the sum of \$85,688, and that the amount of tax due and owing thereon was the sum of \$15,107. In fact, as she then and there knew, their joint taxable income for the



1 calendar year was the sum of \$102,169, upon which taxable income there was owing to the United  
2 States of America an additional income tax of \$4,055.

3 In violation of Title 26, United States Code, Section 7201.

4 COUNT TWO: (26 U.S.C. § 7201 - Tax Evasion)

5 On or about April 15, 2004, in the Northern District of California, the defendant,

6 CHRISTINE REYES,

7 then a resident of Menlo Park, California, did willfully attempt to evade and defeat a large part of the  
8 income tax due and owing by her to the United States of America for the calendar year 2003, by  
9 preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent  
10 U.S. Individual Income Tax Return, Form 1040, which was filed with the Internal Revenue Service. In  
11 that false income tax return, she stated that her taxable income for the calendar year was the sum of  
12 \$31,519, and that the amount of tax due and owing thereon was the sum of \$4,936. In fact, as she then  
13 and there knew, her taxable income for the calendar year was the sum of \$72,398, upon which taxable  
14 income there was owing to the United States of America an additional income tax of \$10,075.

15 In violation of Title 26, United States Code, Section 7201.

16 COUNT THREE: (26 U.S.C. § 7201 - Tax Evasion)

17 On or about April 15, 2005, in the Northern District of California, the defendant,

18 MARIA VIRGINIA REYES,

19 then a resident of Menlo Park, California, did willfully attempt to evade and defeat a large part of the  
20 income tax due and owing by her to the United States of America for the calendar year 2004, by  
21 preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent  
22 joint U.S. Individual Income Tax Return, Form 1040, on behalf of herself and her spouse, which was  
23 filed with the Internal Revenue Service. In that false income tax return, she stated that their joint  
24 taxable income for the calendar year was the sum of \$60,114, and that the amount of tax due and owing  
25 thereon was the sum of \$8,506. In fact, as she then and there knew, their joint taxable income for the  
26 calendar year was the sum of \$97,964, upon which taxable income there was owing to the United  
27 States of America an additional income tax of \$9,463.

28 In violation of Title 26, United States Code, Section 7201.

COUNT FOUR: (26 U.S.C. § 7201 - Tax Evasion)

On or about April 15, 2005, in the Northern District of California, the defendant,

CHRISTINE REYES,

then a resident of Menlo Park, California, did willfully attempt to evade and defeat a large part of the income tax due and owing by her to the United States of America for the calendar year 2004, by preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent U.S. Individual Income Tax Return, Form 1040, which was filed with the Internal Revenue Service. In that false income tax return, she stated that her taxable income for the calendar year was the sum of \$23,313, and that the amount of tax due and owing thereon was the sum of \$3,382. In fact, as she then and there knew, her taxable income for the calendar year was the sum of \$85,889, upon which taxable income there was owing to the United States of America an additional income tax of \$15,290.

In violation of Title 26, United States Code, Section 7201.

COUNT FIVE: (26 U.S.C. § 7201 - Tax Evasion)

On or about April 17, 2006, in the Northern District of California, the defendant,

MARIA VIRGINIA REYES,

then a resident of Los Altos Hills, California, did willfully attempt to evade and defeat a large part of the income tax due and owing by her to the United States of America for the calendar year 2005, by preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent joint U.S. Individual Income Tax Return, Form 1040, on behalf of herself and her spouse, which was filed with the Internal Revenue Service. In that false income tax return, she stated that their joint taxable income for the calendar year was the sum of \$61,364, and that the amount of tax due and owing thereon was the sum of \$8,674. In fact, as she then and there knew, their joint taxable income for the calendar year was the sum of \$329,079, upon which taxable income there was owing to the United States of America an additional income tax of \$80,566.

In violation of Title 26, United States Code, Section 7201.

COUNT SIX: (26 U.S.C. § 7201 - Tax Evasion)

On or about April 17, 2006, in the Northern District of California, the defendant,

CHRISTINE REYES,

1 then a resident of Los Altos Hills, California, did willfully attempt to evade and defeat a large part of  
 2 the income tax due and owing by her to the United States of America for the calendar year 2005, by  
 3 preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent  
 4 U.S. Individual Income Tax Return, Form 1040, which was filed with the Internal Revenue Service. In  
 5 that false income tax return, she stated that her taxable income for the calendar year was the sum of  
 6 \$24,391, and that the amount of tax due and owing thereon was the sum of \$3,291. In fact, as she then  
 7 and there knew, her taxable income for the calendar year was the sum of \$137,981, upon which taxable  
 8 income there was owing to the United States of America an additional income tax of \$29,850.

9 In violation of Title 26, United States Code, Section 7201.

10 COUNT SEVEN: (26 U.S.C. § 7201 - Tax Evasion)

11 On or about April 16, 2007, in the Northern District of California, the defendant,

12 MARIA VIRGINIA REYES,

13 then a resident of Los Altos Hills, California, did willfully attempt to evade and defeat a large part of  
 14 the income tax due and owing by her to the United States of America for the calendar year 2006, by  
 15 preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent  
 16 joint U.S. Individual Income Tax Return, Form 1040, on behalf of herself and her spouse, which was  
 17 filed with the Internal Revenue Service. In that false income tax return, she stated that their joint  
 18 taxable income for the calendar year was the sum of \$16,638, and that the amount of tax due and owing  
 19 thereon was the sum of \$1,739. In fact, as she then and there knew, their joint taxable income for the  
 20 calendar year was the sum of \$336,481, upon which taxable income there was owing to the United  
 21 States of America an additional income tax of \$89,281.

22 In violation of Title 26, United States Code, Section 7201.

23 COUNT EIGHT: (26 U.S.C. § 7201 - Tax Evasion)

24 On or about April 16, 2007, in the Northern District of California, the defendant,

25 CHRISTINE REYES,

26 then a resident of Los Altos Hills, California, did willfully attempt to evade and defeat a large part of  
 27 the income tax due and owing by her to the United States of America for the calendar year 2006, by  
 28 preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent



U.S. Individual Income Tax Return, Form 1040, which was filed with the Internal Revenue Service. In that false income tax return, she stated that her taxable income for the calendar year was the sum of \$9,030, and that the amount of tax due and owing thereon was the sum of \$976. In fact, as she then and there knew, her taxable income for the calendar year was the sum of \$136,614, upon which taxable income there was owing to the United States of America an additional income tax of \$31,607.

In violation of Title 26, United States Code, Section 7201.

COUNT NINE: (26 U.S.C. § 7201 - Tax Evasion)

On or about April 15, 2008, in the Northern District of California, the defendant,

MARIA VIRGINIA REYES,

then a resident of Los Altos Hills, California, did willfully attempt to evade and defeat a large part of the income tax due and owing by her to the United States of America for the calendar year 2007, by preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent joint U.S. Individual Income Tax Return, Form 1040, on behalf of herself and her spouse, which was filed with the Internal Revenue Service. In that false income tax return, she stated that their joint taxable income for the calendar year was the sum of \$71,631, and that the amount of tax due and owing thereon was the sum of \$11,350. In fact, as she then and there knew, their joint taxable income for the calendar year was the sum of \$113,541, upon which taxable income there was owing to the United States of America an additional income tax of \$9,882.

In violation of Title 26, United States Code, Section 7201.

A True Bill.

Dated: March 2, 2010

  
FOREPERSON

JOSEPH P. RUSSONIELLO  
United States Attorney

  
BRIAN J. STRETCH  
Assistant United States Attorney  
Chief, Criminal Section

Approved as to Form

  
THOMAS MOORE  
Assistant United States Attorney